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HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. _____

BY: Bell of Montgomery

1 Amend C.S.H.B. No. 2 (house committee printing) as follows:

2 (1) On page 10, between lines 24 and 25, insert the
3 following:

4 ARTICLE 5. SELECTION OF THE CHIEF APPRAISER OF AN APPRAISAL
5 DISTRICT

6 SECTION 5.01. Section 1.15, Tax Code, is amended to read as
7 follows:

8 Sec. 1.15. APPRAISERS FOR TAXING UNITS PROHIBITED. A
9 taxing unit may not employ any person for the purpose of appraising
10 property for taxation purposes [~~except to the extent necessary to~~
11 ~~perform a contract under Section 6.05(b) of this code~~].

12 SECTION 5.02. Sections 5.041(c), (e-1), (e-3), (f), and
13 (g), Tax Code, are amended to read as follows:

14 (c) The comptroller may contract with service providers to
15 assist with the duties imposed under Subsection (a), but the course
16 required may not be provided by an appraisal district, the chief
17 appraiser of an appraisal district, an [~~or another~~] employee of an
18 appraisal district, a member of the board of directors of an
19 appraisal district, a member of an appraisal review board, or a
20 taxing unit. The comptroller may assess a fee to recover a portion
21 of the costs incurred for the training course, but the fee may not
22 exceed \$50 for each person trained. If the training is provided to
23 an individual other than a member of an appraisal review board, the
24 comptroller may assess a fee not to exceed \$50 for each person
25 trained.

26 (e-1) In addition to the course established under
27 Subsection (a), the comptroller shall approve curricula and provide
28 materials for use in a continuing education course for members of an
29 appraisal review board. The course must provide at least four

1 hours of classroom or distance training and education. The
2 curricula and materials must include information regarding:

3 (1) the cost, income, and market data comparison
4 methods of appraising property;

5 (2) the appraisal of business personal property;

6 (3) the determination of capitalization rates for
7 property appraisal purposes;

8 (4) the duties of an appraisal review board;

9 (5) the requirements regarding the independence of an
10 appraisal review board from the board of directors, ~~and~~ the chief
11 appraiser, ~~and~~ ~~other~~ employees of the appraisal district;

12 (6) the prohibitions against ex parte communications
13 applicable to appraisal review board members;

14 (7) the Uniform Standards of Professional Appraisal
15 Practice;

16 (8) the duty of the appraisal district to substantiate
17 the district's determination of the value of property;

18 (9) the requirements regarding the equal and uniform
19 appraisal of property;

20 (10) the right of a property owner to protest the
21 appraisal of the property as provided by Chapter 41; and

22 (11) a detailed explanation of each of the actions
23 described by Sections 25.25, 41.41(a), 41.411, 41.412, 41.413,
24 41.42, and 41.43 so that members are fully aware of each of the
25 grounds on which a property appraisal can be appealed.

26 (e-3) The comptroller may contract with service providers
27 to assist with the duties imposed under Subsection (e-1), but the
28 course required by that subsection may not be provided by an
29 appraisal district, the chief appraiser of an appraisal district,
30 an ~~or another~~ employee of an appraisal district, a member of the
31 board of directors of an appraisal district, a member of an

1 appraisal review board, or a taxing unit. The comptroller may
2 assess a fee to recover a portion of the costs incurred for the
3 continuing education course, but the fee may not exceed \$50 for each
4 person trained. If the training is provided to an individual other
5 than a member of an appraisal review board, the comptroller may
6 assess a fee not to exceed \$50 for each person trained.

7 (f) The comptroller may not advise a property owner, a
8 property owner's agent, [~~or~~] the chief appraiser of an appraisal
9 district, or an [~~another~~] employee of an appraisal district on a
10 matter that the comptroller knows is the subject of a protest to the
11 appraisal review board. The comptroller may provide advice to an
12 appraisal review board member as authorized by Subsection (a)(4) of
13 this section or Section 5.103 and may communicate with the chairman
14 of an appraisal review board or a taxpayer liaison officer
15 concerning a complaint filed under Section 6.052.

16 (g) Except during a hearing or other appraisal review board
17 proceeding and as provided by Subsection (h) of this section and
18 Section 6.411(c-1), the following persons may not communicate with
19 a member of an appraisal review board about a course provided under
20 this section or any matter presented or discussed during the
21 course:

22 (1) the chief appraiser of the appraisal district for
23 which the appraisal review board is established;

24 (2) an [~~another~~] employee of the appraisal district
25 for which the appraisal review board is established;

26 (3) a member of the board of directors of the appraisal
27 district for which the appraisal review board is established;

28 (4) an officer or employee of a taxing unit that
29 participates in the appraisal district for which the appraisal
30 review board is established; and

31 (5) an attorney who represents or whose law firm

1 represents the appraisal district or a taxing unit that
2 participates in the appraisal district for which the appraisal
3 review board is established.

4 SECTION 5.03. Section 5.042, Tax Code, is amended by adding
5 Subsection (b-1) to read as follows:

6 (b-1) For purposes of removal under Chapter 87, Local
7 Government Code, "incompetency" in the case of a chief appraiser
8 includes the failure of the chief appraiser to complete, within the
9 period provided by Subsection (b) after the date the chief
10 appraiser is first elected or appointed, the course of training
11 required by Subsection (a).

12 SECTION 5.04. Section 5.043(e), Tax Code, is amended to
13 read as follows:

14 (e) The comptroller may contract with service providers to
15 assist with the duties imposed under Subsection (b), but the
16 training program may not be provided by an appraisal district, the
17 chief appraiser of an appraisal district, an ~~[or another]~~ employee
18 of an appraisal district, a member of the board of directors of an
19 appraisal district, a member of an appraisal review board, or a
20 taxing unit. The comptroller may assess a fee to recover a portion
21 of the costs incurred for the training program, but the fee may not
22 exceed \$50 for each person trained. If the training is provided to
23 a person other than a person who has agreed to serve as an
24 arbitrator under Chapter 41A, the comptroller may assess a fee not
25 to exceed \$50 for each person trained.

26 SECTION 5.05. Sections 6.035(a), (b), and (d), Tax Code,
27 are amended to read as follows:

28 (a) An individual is ineligible to serve on an appraisal
29 district board of directors or ~~[and is disqualified from~~
30 ~~employment]~~ as chief appraiser if the individual:

31 (1) is related within the second degree by

1 consanguinity or affinity, as determined under Chapter 573,
2 Government Code, to an individual who is engaged in the business of
3 appraising property for compensation for use in proceedings under
4 this title or of representing property owners for compensation in
5 proceedings under this title in the appraisal district; or

6 (2) owns property on which delinquent taxes have been
7 owed to a taxing unit for more than 60 days after the date the
8 individual knew or should have known of the delinquency unless:

9 (A) the delinquent taxes and any penalties and
10 interest are being paid under an installment payment agreement
11 under Section 33.02; or

12 (B) a suit to collect the delinquent taxes is
13 deferred or abated under Section 33.06 or 33.065.

14 (b) A member of an appraisal district board of directors or
15 a chief appraiser commits an offense if the board member or chief
16 appraiser continues to hold office [~~or the chief appraiser remains~~
17 ~~employed~~] knowing that an individual related within the second
18 degree by consanguinity or affinity, as determined under Chapter
19 573, Government Code, to the board member or chief appraiser is
20 engaged in the business of appraising property for compensation for
21 use in proceedings under this title or of representing property
22 owners for compensation in proceedings under this title in the
23 appraisal district in which the member or chief appraiser serves
24 [~~or the chief appraiser is employed~~]. An offense under this
25 subsection is a Class B misdemeanor.

26 (d) An appraisal performed by a chief appraiser in a private
27 capacity or by an individual related within the second degree by
28 consanguinity or affinity, as determined under Chapter 573,
29 Government Code, to the chief appraiser may not be used as evidence
30 in a protest or challenge under Chapter 41 or an appeal under
31 Chapter 42 concerning property that is taxable in the appraisal

1 district in which the chief appraiser serves [~~is employed~~].

2 SECTION 5.06. The heading to Section 6.05, Tax Code, is
3 amended to read as follows:

4 Sec. 6.05. APPRAISAL OFFICE; CHIEF APPRAISER.

5 SECTION 5.07. Sections 6.05(b), (c), and (d), Tax Code, are
6 amended to read as follows:

7 (b) The board of directors of an appraisal district may
8 contract with an appraisal office in another district [~~or with a~~
9 ~~taxing unit in the district~~] to perform the duties of the appraisal
10 office for the district.

11 (c) The chief appraiser is the chief administrator of the
12 appraisal office. The [~~Except as provided by Section 6.0501, the~~]
13 chief appraiser is elected at the general election for state and
14 county officers by the voters of the county in which the appraisal
15 district is established. The chief appraiser serves a two-year
16 term beginning January 1 of each odd-numbered year. To be eligible
17 to serve as chief appraiser, an individual must be a resident of the
18 county in which the appraisal district is established and must have
19 resided in the county for at least four years preceding the date the
20 individual takes office [~~appointed by and serves at the pleasure of~~
21 ~~the appraisal district board of directors. If a taxing unit~~
22 ~~performs the duties of the appraisal office pursuant to a contract,~~
23 ~~the assessor for the unit is the chief appraiser. To be eligible to~~
24 ~~be appointed or serve as a chief appraiser, a person must be~~
25 ~~certified as a registered professional appraiser under Section~~
26 ~~1151.160, Occupations Code, possess an MAI professional~~
27 ~~designation from the Appraisal Institute, or possess an Assessment~~
28 ~~Administration Specialist (AAS), Certified Assessment Evaluator~~
29 ~~(CAE), or Residential Evaluation Specialist (RES) professional~~
30 ~~designation from the International Association of Assessing~~
31 ~~Officers. A person who is eligible to be appointed or serve as a~~

1 ~~chief appraiser by having a professional designation described by~~
2 ~~this subsection must become certified as a registered professional~~
3 ~~appraiser under Section 1151.160, Occupations Code, not later than~~
4 ~~the fifth anniversary of the date the person is appointed or begins~~
5 ~~to serve as chief appraiser. A chief appraiser who is not eligible~~
6 ~~to be appointed or serve as chief appraiser may not perform an~~
7 ~~action authorized or required by law to be performed by a chief~~
8 ~~appraiser, including the preparation, certification, or submission~~
9 ~~of any part of the appraisal roll. Not later than January 1 of each~~
10 ~~year, a chief appraiser shall notify the comptroller in writing~~
11 ~~that the chief appraiser is either eligible to be appointed or serve~~
12 ~~as the chief appraiser or not eligible to be appointed or serve as~~
13 ~~the chief appraiser].~~

14 (d) The [~~Except as provided by Section 6.0501, the~~] chief
15 appraiser is entitled to compensation as provided by the budget
16 adopted by the board of directors. The chief appraiser's
17 compensation may not be directly or indirectly linked to an
18 increase in the total market, appraised, or taxable value of
19 property in the appraisal district. The [~~Except as provided by~~
20 ~~Section 6.0501, the~~] chief appraiser may employ and compensate
21 professional, clerical, and other personnel as provided by the
22 budget, with the exception of a general counsel to the appraisal
23 district.

24 SECTION 5.08. Section 6.052(g), Tax Code, is amended to
25 read as follows:

26 (g) Notwithstanding any other provision of this chapter, a
27 taxpayer liaison officer does not commit an offense under this
28 chapter if the officer communicates with the chief appraiser of the
29 appraisal district, an [~~or another~~] employee or agent of the
30 appraisal district, a member of the appraisal review board
31 established for the appraisal district, a member of the board of

1 directors of the appraisal district, a property tax consultant, a
2 property owner, an agent of a property owner, or another person if
3 the communication is made in the good faith exercise of the
4 officer's statutory duties.

5 SECTION 5.09. Section 6.155(a), Tax Code, is amended to
6 read as follows:

7 (a) A member of the governing body, officer, or employee of
8 a taxing unit commits an offense if the person directly or
9 indirectly communicates with the chief appraiser or an ~~[another]~~
10 employee of the appraisal district in which the taxing unit
11 participates for the purpose of influencing the value at which
12 property in the district is appraised unless the person owns or
13 leases the property that is the subject of the communication.

14 SECTION 5.10. Section 6.41, Tax Code, is amended by
15 amending Subsections (i) and (j) and adding Subsection (l) to read
16 as follows:

17 (i) The [A] chief appraiser of the appraisal district, an
18 ~~[or another]~~ employee or agent of the appraisal district, a member
19 of the appraisal review board for the appraisal district, a member
20 of the board of directors of the appraisal district, a property tax
21 consultant, or an agent of a property owner commits an offense if
22 the person communicates with the local administrative district
23 judge regarding the appointment of appraisal review board
24 members. This subsection does not apply to:

25 (1) a communication between a member of the appraisal
26 review board and the local administrative district judge regarding
27 the member's reappointment to the board;

28 (2) a communication between the taxpayer liaison
29 officer for the appraisal district and the local administrative
30 district judge in the course of the performance of the officer's
31 clerical duties so long as the officer does not offer an opinion or

1 comment regarding the appointment of appraisal review board
2 members;

3 (3) a communication between the [~~a~~] chief appraiser of
4 the appraisal district, an [~~or another~~] employee or agent of the
5 appraisal district, a member of the appraisal review board for the
6 appraisal district, or a member of the board of directors of the
7 appraisal district and the local administrative district judge
8 regarding information relating to or described by Subsection (d-1),
9 (d-5), or (f) of this section or Section 411.1296, Government Code;

10 (4) a communication between a property tax consultant
11 or a property owner or an agent of the property owner and the
12 taxpayer liaison officer for the appraisal district regarding
13 information relating to or described by Subsection (f) [~~—The~~
14 ~~taxpayer liaison officer for the appraisal district shall report~~
15 ~~the contents of the communication relating to or described by~~
16 ~~Subsection (f) to the local administrative district judge~~]; or

17 (5) a communication between a property tax consultant
18 or a property owner or an agent of the property owner and the local
19 administrative district judge regarding information relating to or
20 described by Subsection (f).

21 (j) The [~~A~~] chief appraiser of an appraisal district or an
22 [~~another~~] employee or agent of an appraisal district commits an
23 offense if the person communicates with a member of the appraisal
24 review board for the appraisal district, a member of the board of
25 directors of the appraisal district, or the local administrative
26 district judge regarding a ranking, scoring, or reporting of the
27 percentage by which the appraisal review board or a panel of the
28 board reduces the appraised value of property.

29 (1) The taxpayer liaison officer for an appraisal district
30 shall report the contents of a communication described by
31 Subsection (i)(4) to the local administrative district judge.

1 SECTION 5.11. Sections 6.411(a), (b), and (c-1), Tax Code,
2 are amended to read as follows:

3 (a) A member of an appraisal review board commits an offense
4 if the member communicates with the chief appraiser of, an [~~or~~
5 ~~another~~] employee of, or a member of the board of directors of the
6 appraisal district for which the appraisal review board is
7 established in violation of Section 41.66(f).

8 (b) The [~~A~~] chief appraiser of an appraisal district, an [~~or~~
9 ~~another~~] employee of an appraisal district, a member of a board of
10 directors of an appraisal district, or a property tax consultant or
11 attorney representing a party to a proceeding before the appraisal
12 review board commits an offense if the person communicates with a
13 member of the appraisal review board established for the appraisal
14 district with the intent to influence a decision by the member in
15 the member's capacity as a member of the appraisal review board.

16 (c-1) This section does not apply to communications with a
17 member of an appraisal review board by the chief appraiser of an
18 appraisal district, an [~~or another~~] employee of an appraisal
19 district, [~~or~~] a member of the board of directors of an appraisal
20 district, or a property tax consultant or attorney representing a
21 party to a proceeding before the appraisal review board:

22 (1) during a hearing on a protest or other proceeding
23 before the appraisal review board;

24 (2) that constitute social conversation;

25 (3) that are specifically limited to and involve
26 administrative, clerical, or logistical matters related to the
27 scheduling and operation of hearings, the processing of documents,
28 the issuance of orders, notices, and subpoenas, and the operation,
29 appointment, composition, or attendance at training of the
30 appraisal review board; or

31 (4) that are necessary and appropriate to enable the

1 board of directors of the appraisal district to determine whether
2 to appoint, reappoint, or remove a person as a member or the
3 chairman or secretary of the appraisal review board.

4 SECTION 5.12. Section 22.28(d), Tax Code, is amended to
5 read as follows:

6 (d) To help defray the costs of administering this chapter,
7 a collector who collects a penalty imposed under Subsection (a)
8 shall remit to the appraisal district of [~~that employs~~] the chief
9 appraiser who imposed the penalty an amount equal to five percent of
10 the penalty amount collected.

11 SECTION 5.13. Section 42.21(d), Tax Code, is amended to
12 read as follows:

13 (d) An appraisal district is served by service on the chief
14 appraiser at any time or by service on any other officer or an
15 employee of the appraisal district present at the appraisal office
16 at a time when the appraisal office is open for business with the
17 public. An appraisal review board is served by service on the
18 chairman of the appraisal review board. Citation of a party is
19 issued and served in the manner provided by law for civil suits
20 generally.

21 SECTION 5.14. Section 172.024(a), Election Code, is amended
22 to read as follows:

23 (a) The filing fee for a candidate for nomination in the
24 general primary election is as follows:

- 25 (1) United States senator \$5,000
- 26 (2) office elected statewide, except United States
27 senator 3,750
- 28 (3) United States representative 3,125
- 29 (4) state senator 1,250
- 30 (5) state representative 750
- 31 (6) member, State Board of Education 300

- 1 (7) chief justice or justice, court of appeals, other
- 2 than a justice specified by Subdivision (8)1,875
- 3 (8) chief justice or justice of a court of appeals that
- 4 serves a court of appeals district in which a county with a
- 5 population of more than one million is wholly or partly
- 6 situated2,500
- 7 (9) district judge or judge specified by Section
- 8 52.092(d) for which this schedule does not otherwise prescribe a
- 9 fee1,500
- 10 (10) district or criminal district judge of a court in
- 11 a judicial district wholly contained in a county with a population
- 12 of more than 1.5 million2,500
- 13 (11) judge, statutory county court, other than a judge
- 14 specified by Subdivision (12)1,500
- 15 (12) judge of a statutory county court in a county with
- 16 a population of more than 1.5 million2,500
- 17 (13) district attorney, criminal district attorney,
- 18 or county attorney performing the duties of a district
- 19 attorney1,250
- 20 (14) county commissioner, district clerk, county
- 21 clerk, sheriff, county tax assessor-collector, county treasurer,
- 22 or judge, constitutional county court:
- 23 (A) county with a population of 200,000 or
- 24 more1,250
- 25 (B) county with a population of under
- 26 200,000750
- 27 (15) justice of the peace or constable:
- 28 (A) county with a population of 200,000 or
- 29 more1,000
- 30 (B) county with a population of under
- 31 200,000375

- 1 (16) county surveyor 75
- 2 (17) office of the county government for which this
- 3 schedule does not otherwise prescribe a fee 750
- 4 (18) chief appraiser of an appraisal district:
- 5 (A) county with a population of 200,000 or
- 6 more 1,250
- 7 (B) county with a population of under
- 8 200,000 750

9 SECTION 5.15. Section 87.041(a), Local Government Code, is
 10 amended to read as follows:

11 (a) The commissioners court of a county may fill a vacancy
 12 in the office of:

- 13 (1) county judge;
- 14 (2) county clerk;
- 15 (3) district and county clerk;
- 16 (4) sheriff;
- 17 (5) county attorney;
- 18 (6) county treasurer;
- 19 (7) county surveyor;
- 20 (8) county tax assessor-collector;
- 21 (9) justice of the peace; [~~or~~]
- 22 (10) constable; or
- 23 (11) chief appraiser.

24 SECTION 5.16. Section 1151.164, Occupations Code, is
 25 amended to read as follows:

26 Sec. 1151.164. CHIEF APPRAISER TRAINING PROGRAM. (a) The
 27 department shall implement a training program for newly elected or
 28 appointed chief appraisers and shall prescribe the curriculum for
 29 the training program as provided by this section.

30 (b) The training program must provide the chief appraiser
 31 [~~appointee~~] with information regarding:

- 1 (1) this chapter;
- 2 (2) the programs operated by the department;
- 3 (3) the role and functions of the department;
- 4 (4) the rules of the commission, with an emphasis on
5 the rules that relate to ethical behavior;
- 6 (5) the role and functions of the chief appraiser, the
7 appraisal district board of directors, and the appraisal review
8 board;
- 9 (6) the importance of maintaining the independence of
10 an appraisal office from political pressure;
- 11 (7) the importance of prompt and courteous treatment
12 of the public;
- 13 (8) the finance and budgeting requirements for an
14 appraisal district, including appropriate controls to ensure that
15 expenditures are proper; and
- 16 (9) the requirements of:
 - 17 (A) the open meetings law, Chapter 551,
18 Government Code;
 - 19 (B) the public information law, Chapter 552,
20 Government Code;
 - 21 (C) the administrative procedure law, Chapter
22 2001, Government Code;
 - 23 (D) other laws relating to public officials,
24 including conflict-of-interest laws; and
 - 25 (E) the standards of ethics imposed by the
26 Uniform Standards of Professional Appraisal Practice.

27 SECTION 5.17. Sections 5.042(c) and 6.0501, Tax Code, are
28 repealed.

29 SECTION 5.18. (a) Chief appraisers shall be elected as
30 provided by Section 6.05, Tax Code, as amended by this Act,
31 beginning with the primary and general elections conducted in 2024.

1 Chief appraisers then elected take office January 1, 2025.

2 (b) The change in the manner of selection of chief
3 appraisers made by this Act does not affect the selection of a chief
4 appraiser who is appointed by the appraisal district board of
5 directors before January 1, 2024, and that person continues to
6 serve at the pleasure of the board of directors as provided by the
7 former law until removed by the board of directors or until the
8 person elected as chief appraiser for the term that begins January
9 1, 2025, has qualified for office.

10 (2) On page 11, following line 11, add the following
11 appropriately numbered SECTION to the bill:

12 SECTION ____.04. (a) Except as otherwise provided by this
13 section, Article 5 of this Act takes effect January 1, 2025.

14 (b) This section and Sections 5.14 and 5.18 of this Act take
15 effect September 1, 2023.

16 (3) Renumber the ARTICLES and SECTIONS of the bill
17 accordingly.